

Commission on Aging

Analyst: Randolph

Historical Summary

OPERATING BUDGET	FY 2019 Total App	FY 2019 Actual	FY 2020 Approp	FY 2021 Request	FY 2021 Gov Rec
BY FUND CATEGORY					
General	4,597,900	4,596,900	4,609,500	4,621,100	4,519,000
Federal	8,996,500	8,937,400	9,026,500	9,252,800	9,240,800
Total:	13,594,400	13,534,300	13,636,000	13,873,900	13,759,800
Percent Change:		(0.4%)	0.8%	1.7%	0.9%
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,209,000	1,150,700	1,243,000	1,282,700	1,247,800
Operating Expenditures	375,000	373,200	388,300	592,200	592,500
Capital Outlay	11,400	11,400	5,700	0	0
Trustee/Benefit	11,999,000	11,999,000	11,999,000	11,999,000	11,919,500
Total:	13,594,400	13,534,300	13,636,000	13,873,900	13,759,800
Full-Time Positions (FTP)	13.00	13.00	13.00	13.00	13.00

Division Description

The Idaho Commission on Aging (ICOA) was designated by the Governor in 1968 and implements the federal Older American Act and the Idaho Senior Services Act. Current statutory authority can be found in Section 67-5001, Idaho Code. ICOA plans, coordinates, and promotes a statewide network designed to support aging Idahoans live healthy and dignified lives in the communities of their choice. Services are targeted to those most in need and at risk of early institutionalization. Services include meals, transportation, homemaker and caregiver support, and respite services. ICOA also leads the effort to keep aging Idahoans safe through the Adult Protective Services, Ombudsman, and Senior Legal Assistance Program. Direct services are provided through the six Area Agencies on Aging (AAA) and are guided by local area plans specifically developed to address the needs in each Planning and Service Areas (PSA). Each area plan is developed through research, analysis, strategic identification, stakeholder, and public participation. ICOA is advised by a seven-member commission on aging, appointed by the Governor. Commissioners oversee the duties, powers, and authorities of ICOA. ICOA's duties include: advocating for elderly Idahoans within state government and throughout communities; assisting communities plan, develop, and implement in-home and community-based services; and planning, coordinating, funding, and monitoring various statewide service programs.

Mission: Lead system creation and network coordination to support Idahoans as they age.

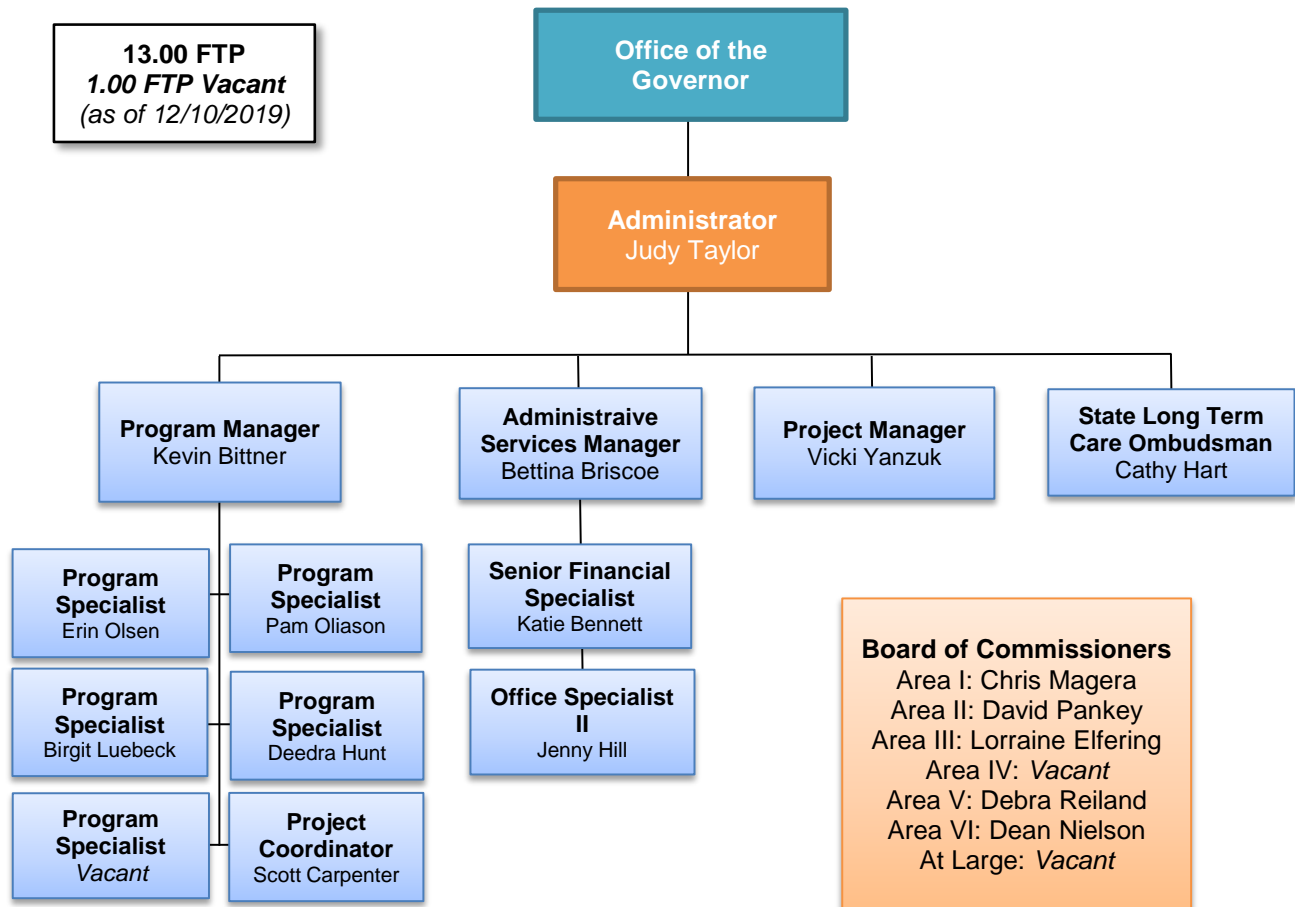
Vision: Idahoans have an informative, visible, reliable, and accessible support system as they age.

Roles and Responsibilities:

1. To serve as an advocate within state government and the community for older Idahoans;
2. Serve as an advisory body regarding state legislative issues affecting older Idahoans;
3. Promulgate, adopt, amend, and rescind rules related to programs and services administered by ICOA;
4. Enter into funding agreements for grants and contracts within the limits of appropriated funds to carry out programs and services for older Idahoans;
5. Conduct public hearings and evaluations to determine the health and social needs of older Idahoans, and determine the public and private resources available to meet those needs;
6. Designate PSA and AAA in accordance with the Older Americans Act and federal regulations promulgated thereunder. ICOA shall review the boundaries of the PSA periodically and shall change them as necessary;
7. On or before the first day of December submit a report to the Governor and the Legislature of its accomplishments and recommendations for improvements of programs and services for older Idahoans; and
8. Administer and perform any other related functions or activities assigned to ICOA by the Governor.

Commission on Aging Organizational Chart

Analyst: Randolph



Performance Measure Report: <https://dfm.idaho.gov/publications/bb/perfreport/>

Part I – Agency Profile

Agency Overview

The Idaho Commission on Aging (ICOA) administers state and federal programs for seniors and persons with disabilities in accordance with Idaho Code, Title 67, Chapter 50, Idaho Senior Services Act (SSA); Title 39, Chapter 53, Adult Abuse, Neglect, and Exploitation Act; Idaho Administrative Procedures Act, (IDAPA) 15.01; and the Older Americans Act (OAA) of 1965, as amended.

The Governor appointed Judy Taylor as ICOA Administrator, and the Senate confirmed the appointment during the 2019 Legislative session. The Governor also appoints a Board of Commissioners made up of seven members who represent geographical regions across Idaho. The ICOA was originally called the Office on Aging when it was established in 1968 under the Office of the Governor and continues to provide a broad array of statewide services and supports to improve the quality of life for seniors and persons with disabilities. These services allow Idahoans to retain their autonomy and to determine their own life course as they age.

Core Functions/Idaho Code

The ICOA's core functions are to:

- Administer OAA and SSA programs and promulgate, adopt, amend and rescind rules affecting senior services.
- Advocate for older Idahoans within state government, community, and long-term care facilities and serve as an advisory body regarding state legislative issues.
- Conduct public hearings and program evaluations to determine the health and social needs of older Idahoans and determine the public and private resources to meet those needs.
- Designate Planning and Service Areas (PSA) and Area Agencies on Aging (AAA) in accordance with the OAA and federal regulations. ICOA reviews the boundaries of the PSAs periodically and changes them as necessary.
- Contract with AAAs and other providers to implement senior services within the PSAs:
 - The AAAs are responsible for planning within their PSAs and issuing service contracts at the local level. Below are the services delivered by the AAAs through contracts (direct services) and those they provide themselves (in-house services).
 - Direct Services: Transportation, Congregate Meals, Home Delivered Meals, Homemaker, In-home Respite, Adult Day Care, and Legal Assistance.
 - In-house Services: Adult Protective Services, Case Management, Information & Assistance (I&A), and Ombudsman.
- Contract with Easter Seals/Goodwill to provide Senior Community Service Employment Program (SCSEP) statewide.

Revenue and Expenditures

Revenue	FY 2016	FY 2017	FY 2018	FY 2019
General Fund	\$4,492,600	\$4,531,000	\$4,527,400	\$4,339,347
American Reinvestment Fund	\$0	\$0	\$0	\$0
Federal Grant	\$7,935,500	\$7,875,686	\$7,544,188	\$8,892,544
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total	\$12,428,100	\$12,406,686	\$12,071,588	\$13,231,891
Expenditures	FY 2016	FY 2017	FY 2018	FY 2019
Personnel Costs	\$1,124,600	\$1,184,439	\$1,143,956	\$1,150,691
Operating Expenditures	\$1,117,700	\$616,107	\$318,348	\$323,389
Capital Outlay	\$6,200	\$0	\$0	\$11,400
Trustee/Benefit Payments	\$10,238,300	\$10,759,571	\$10,690,908	\$11,607,972
Total	\$12,486,800	\$12,560,117	\$12,153,212	\$13,231,891

Profile of Cases Managed and/or Key Services Provided

Key Services Provided	FY 2016	FY 2017	FY 2018	FY 2019
<i>Direct Services:</i>				
Homemaker (Hourly Units)	52,187	53,936	50,165	45,777
Home Delivered Meals (Number of Meals)	586,777	554,226	544,546	583,520
Congregate Meals (Number of Meals)	505,730	497,530	500,583	492,440
Respite & Adult Day Care (Hourly Units)	22,833	20,358	22,484	23,093
Transportation (Boardings)	125,151	135,023	146,099	162,832
<i>AAA In-house Services:</i>				
<i>Adult Protective Services (Investigations)</i>	2,400	2,499	2,364	2,141
<i>Information and Assistance (Contacts)</i>	49,113	30,022	23,575	26,991
<i>Ombudsman (Closed Complaints)</i>	1,350	1,090	1,338	1,232

Italic indicates services directly provided by the regional Area Agency on Aging.

Red Tape Reduction Act

Each agency shall incorporate into its strategic plan a summary of how it will implement the Red Tape Reduction Act, including any associated goals, objectives, tasks, or performance targets. This information may be included as an addendum.

	As of July 1, 2019
Number of Chapters	5
Number of Words	8,990
Number of Restrictions	172

The ICOA implemented the Red Tap Reduction Act by eliminating and simplifying rules. The ICOA eliminated 2 chapters, from a total of 7 to 5, and reduced a total of 50 pages to 31. Code language was also updated to allow clarity and simplification while reducing redundancies.

Part II – Performance Measures

Performance Measure		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Goal 1						
Support Older Idahoans to live independent and healthy lives in the communities of their choice.						
1. Design, promote and coordinate caregiver services statewide.	actual	New for FY 2018	New for FY 2018	3 Meetings Conducted	12 Meetings Conducted	-----
	target	N/A	N/A	<i>Establish caregiver advisory council that meets semi-annually</i>	<i>Establish caregiver advisory council that meets semi-annually</i>	<i>Establish caregiver advisory council that meets semi-annually</i>
2. Collaborate with agencies and health care professionals to improve access to and knowledge of reliable resources and supports.	actual	New for FY 2018	New for FY 2018	4 Programs Added	2 programs Added	-----
	target	N/A	N/A	<i>Annually incorporate one additional service description on the LiveBetter website</i>	<i>Annually incorporate one additional service description on the LiveBetter website</i>	<i>Annually incorporate one additional service description on the LiveBetter website</i>

Performance Measure		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
3. Engage in a wide range of activities to prevent early institutional placement.	actual	New for FY 2018	New for FY 2018	25% Increase	9% Increase	-----
	target	N/A	N/A	Increase the number of persons served by 5% annually for Disease Prevention and Health Promotion services Statewide	Increase the number of persons served by 5% annually for Disease Prevention and Health Promotion services Statewide	Increase the number of persons served by 5% annually for Disease Prevention and Health Promotion services Statewide
Goal 2 Promote safety, self-determination and dignity for seniors and vulnerable adults.						
4. Serve as statewide advocate and advisory body related to Adult Protective Services issues.	actual	New for FY 2018	New for FY 2018	3 Meetings Conducted	4 Meetings Conducted	-----
	target	N/A	N/A	Implement APS advisory council that meets semi-annually	Implement APS advisory council that meets semi-annually	Implement APS advisory council that meets semi-annually
Goal 3 Champion an effective and efficient community-based aging service network.						
5. Establish ICOA as the center of excellence for resources related to aging in place.	actual	New for FY 2018	New for FY 2018	No Trainings Added	2 Training Topics Added	-----
	target	N/A	N/A	Add two training topics to the ICOA Learning Management System annually	Add two training topics to the ICOA Learning Management System annually	Add two training topics to the ICOA Website/Learning Management System annually
6. Design, promote and evaluate activities to increase dementia capabilities in Idaho's aging network.	actual	New for FY 2018	New for FY 2018	12 Meetings Attended	8 Meetings Attended	-----
	target	N/A	N/A	Attend six planning and development meetings with stakeholders	Attend six planning and development meetings with stakeholders	Attend six planning and development meetings with stakeholders
7. Leadership – invest in Commissioners as local aging experts.	actual	New for FY 2018	New for FY 2018	4 Educational Topics Presented	4 Educational Topics Presented	-----
	target	N/A	N/A	Provide Commissioners with at least two educational topics that impact Idaho's senior and disability communities	Provide Commissioners with at least two educational topics that impact Idaho's senior and disability communities	Provide Commissioners with at least two educational topics that impact Idaho's senior and disability communities

Performance Measure		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Goal 4						
Enhance Long-term care services and supports through coordination with discretionary programs.						
8. State Plan Development.	actual	New for FY 2018	New for FY 2018	5 Stakeholders Added	44 Stakeholders Added	-----
	target	N/A	N/A	Annually add stakeholders to help identify specific gaps and service needs that will be included in the development of the State Plan	Annually add stakeholders to help identify specific gaps and service needs that will be included in the development of the State Plan	Annually add stakeholders to help identify specific gaps and service needs that will be included in the development of the State Plan

For More Information Contact

Judy B. Taylor, Administrator
Idaho Commission on Aging
341 W. Washington Street, 3rd Floor
PO Box 83720
Boise, ID 83720-0007
Phone: (208) 334-3833
E-mail: judy.taylor@aging.idaho.gov



Idaho Legislative Services Office
Legislative Audits Division

IDAHO COMMISSION ON AGING

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Commission on Aging (Commission) covering the fiscal years ended 2016, 2017, and 2018. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Commission.

FINDINGS AND RECOMMENDATIONS

There is one finding and recommendation in this report.

Finding 1 – Internal control weaknesses exist in federal grant accounting and program compliance.

The complete finding is detailed on page 1 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

The prior management report contained two findings and recommendations, which were evaluated as part of the current review and are satisfactorily closed.

Follow-up on the prior findings and recommendations is detailed on page 4.

AGENCY RESPONSE

The Commission has reviewed the report and is in general agreement with the contents.

Commission on Aging

Area Agencies on Aging, Profile and Funding Formula

Analyst: Randolph



Area Agencies on Aging

Area Agencies on Aging (AAAs) are service contractors and are not part of the commission's organization. AAAs are paid with trustee and benefit payments per Section 67-5007, Idaho Code, and receive about 80% of the commission's appropriation. AAAs assist in service delivery in local communities throughout the state. Area offices in Idaho include the following:

Area I: Area Agency on Aging North Idaho

Area II: Community Action Partnership

Area III: Area III Senior Services Agency

Area IV: College of Southern Idaho, Office on Aging

Area V: Southeast Idaho Council of Governments

Area VI: Eastern Idaho Community Action Partnership

FY 2020 Funding Formula, Based on Weighted Elderly or "at risk" Population

	Federal	State	Total
Total Funds for AAA Distribution	\$6,018,374	\$3,977,100	\$9,995,474
Base Funding Amounts: 10% of Fund	\$601,837	\$397,710	\$999,547
Remaining Balance for Formula Distribution	\$5,416,537	\$3,579,390	\$8,995,927

	Area I	Area II	Area III	Area IV	Area V	Area VI	TOTAL
Base Funding (1/6 of Base Amount)							
Federal Funds	\$100,306	\$100,306	\$100,306	\$100,306	\$100,306	\$100,306	\$601,837
State Funds	\$66,285	\$66,285	\$66,285	\$66,285	\$66,285	\$66,285	\$397,710
Weighted Population Used for Formula							
Weighted Population	63,333	29,748	135,932	55,004	41,404	40,710	366,131
65+ Living in Poverty	2,935	1,546	10,340	2,887	1,708	1,686	21,102
65+ Living Alone	10,198	5,042	26,711	7,275	5,882	6,469	61,577
60+ Racial Minority	1,954	1,199	5,970	1,261	1,683	1,015	13,082
60+ Hispanic	1,131	341	7,924	3,363	1,650	1,485	15,894
60+ Living in Rural	24,689	10,224	29,559	24,154	17,795	15,399	121,820
75+	17,856	8,785	43,502	12,546	9,911	11,449	104,049
85+	4,570	2,611	11,926	3,518	2,775	3,207	28,607
Percentage of Weighted Population	17.30%	8.12%	37.13%	15.02%	11.31%	11.12%	100%
Formula Driven Funding (Multiply: Weighted Population Percent and Balance of Formula Distribution)							
Federal Funds	\$1,037,254	\$540,398	\$2,111,282	\$914,035	\$712,836	\$702,569	\$6,018,374
State Funds	\$685,445	\$357,109	\$1,395,191	\$604,018	\$471,061	\$464,276	\$3,977,100
Total Allocated Funds (Base + Formula)	\$1,722,698	\$897,507	\$3,506,473	\$1,518,053	\$1,183,897	\$1,166,846	\$9,995,474
Title VII Funds	\$12,955	\$7,583	\$36,789	\$9,372	\$7,514	\$9,074	\$83,288
FY 2019 Carryover Funds	\$241,173	\$209,303	\$319,916	\$114,009	\$601,185	\$20,459	\$1,506,045
Total FY 2020 Budget	\$1,976,800	\$1,114,400	\$3,863,200	\$1,641,400	\$1,792,600	\$1,196,400	\$11,584,800

Commission on Aging

Area Agencies on Aging Budgets, FY 2019

Analyst: Randolph

Program	Area I	Area II	Area III	Area IV	Area V	Area VI	TOTAL
Administration							
Federal Funds	103,726	54,040	211,128	91,404	71,284	70,257	\$601,839
State Funds	68,544	35,707	139,202	60,402	47,106	46,428	\$397,389
Adult Protection							
State Funds	193,962	78,135	379,754	132,436	148,661	139,903	\$1,072,851
Case Management							
Federal Funds	-	-	-	-	-	-	\$0
State Funds	521	-	-	5,182	-	-	\$5,703
Congregate Meals							
Federal Funds	383,998	162,005	644,202	276,696	214,936	211,784	\$1,893,620
State Funds	57,730	21,082	105,798	47,473	28,623	13,800	\$274,506
Coordination							
Federal Funds	34,713	14,926	5,863	16,039	20,692	23,518	\$115,751
Home Delivered Meals							
Federal Funds	231,800	152,693	613,785	262,365	203,309	200,296	\$1,664,248
State Funds	66,842	43,500	223,953	36,514	44,805	77,087	\$492,700
Homemaker							
Federal Funds	41,718	-	-	-	-	18,299	\$60,016
State Funds	128,808	102,471	219,993	140,904	119,542	49,896	\$761,613
Information & Assistance							
Federal Funds	262,385	46,112	370,896	273,381	100,738	161,163	\$1,214,674
Legal Assistance							
Federal Funds	36,505	8,050	44,025	8,798	10,080	10,150	\$117,608
Ombudsman							
Federal Funds	16,137	79,284	138,808	21,673	16,478	30,095	\$302,476
State Funds	104,045	-	131,359	117,385	57,535	84,940	\$495,265
Health Promotion							
Federal Funds	39,240	19,432	82,058	34,328	26,307	25,897	\$227,262
Respite							
Federal Funds	116,040	78,400	311,056	107,882	115,265	81,972	\$810,616
State Funds	14,994	58,000	-	-	14,394	2,607	\$89,995
Transportation							
Federal Funds	28,500	32,914	151,709	-	78,290	60	\$291,473
State Funds	50,000	18,214	195,131	53,722	10,395	47,966	\$375,428
Other¹							
Federal Funds	15,609	22,692	135,114	56,325	32,817	45,566	\$308,123
State Funds	-	-	-	10,000	-	1,650	\$11,650
TOTAL BUDGET							
Federal Funds	\$1,310,400	\$670,500	\$2,708,600	\$1,148,900	\$890,200	\$879,100	\$7,607,700
State Funds	\$685,400	\$357,100	\$1,395,200	\$604,000	\$471,100	\$464,300	\$3,977,100
Total	\$1,995,800	\$1,027,600	\$4,103,800	\$1,752,900	\$1,361,300	\$1,343,400	\$11,584,800

***Numbers may not add due to rounding.*

¹ Other programs include public information, counseling, outreach, and chore.

Commission on Aging

Comparative Summary

Analyst: Randolph

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2020 Original Appropriation	13.00	4,609,500	13,636,000	13.00	4,609,500	13,636,000
Sick Leave Rate Reduction	0.00	0	0	0.00	(1,200)	(2,800)
1% Onetime General Fund Reduction	0.00	0	0	0.00	(46,100)	(46,100)
FY 2020 Total Appropriation	13.00	4,609,500	13,636,000	13.00	4,562,200	13,587,100
Removal of Onetime Expenditures	0.00	(5,700)	(10,300)	0.00	(5,700)	(10,300)
Restore Ongoing Rescissions	0.00	0	0	0.00	47,300	48,900
FY 2021 Base	13.00	4,603,800	13,625,700	13.00	4,603,800	13,625,700
Benefit Costs	0.00	12,300	29,100	0.00	(2,200)	(4,900)
Statewide Cost Allocation	0.00	400	1,500	0.00	400	1,500
Change in Employee Compensation	0.00	4,600	10,600	0.00	9,000	20,400
FY 2021 Program Maintenance	13.00	4,621,100	13,666,900	13.00	4,611,000	13,642,700
1. Alignment Authorization	0.00	0	207,000	0.00	0	207,000
OITS 1 - Operating Costs	0.00	0	0	0.00	100	200
OITS 2 - Servers and Licensing	0.00	0	0	0.00	0	2,000
2% General Fund Reduction & Exemptions	0.00	0	0	0.00	(92,100)	(92,100)
FY 2021 Total	13.00	4,621,100	13,873,900	13.00	4,519,000	13,759,800
Change from Original Appropriation	0.00	11,600	237,900	0.00	(90,500)	123,800
% Change from Original Appropriation		0.3%	1.7%		(2.0%)	0.9%

Commission on Aging

Analyst: Randolph

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2020 Original Appropriation					
The Legislature funded two line items for FY 2020. These included \$50,000 for the establishment of a statewide caregiver program; and \$11,400 for technology consolidation and modernization.					
	13.00	4,609,500	0	9,026,500	13,636,000
Sick Leave Rate Reduction					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a six-month reduction of funding for employers who contribute to the PERSI-managed sick leave plan. This reduction will begin to draw down the reserve balance, which has grown significantly during the past several years.</i>					
Governor's Recommendation	0.00	(1,200)	0	(1,600)	(2,800)
1% Onetime General Fund Reduction					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a onetime 1% General Fund rescission.</i>					
Governor's Recommendation	0.00	(46,100)	0	0	(46,100)
FY 2020 Total Appropriation					
Agency Request	13.00	4,609,500	0	9,026,500	13,636,000
Governor's Recommendation	13.00	4,562,200	0	9,024,900	13,587,100
Removal of Onetime Expenditures					
This decision unit removes onetime funds appropriated for FY 2020, which included \$5,700 for replacement items and a total of \$4,600 in operating expenditures for GOV TECH 1 - Network Equipment Replacement and GOV TECH 2 - Mobile Device Security.					
Agency Request	0.00	(5,700)	0	(4,600)	(10,300)
Governor's Recommendation	0.00	(5,700)	0	(4,600)	(10,300)
Restore Ongoing Rescissions					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends restoration of the 1% General Fund rescission and sick leave rate reduction.</i>					
Governor's Recommendation	0.00	47,300	0	1,600	48,900
FY 2021 Base					
Agency Request	13.00	4,603,800	0	9,021,900	13,625,700
Governor's Recommendation	13.00	4,603,800	0	9,021,900	13,625,700
Benefit Costs					
Employer-paid benefit changes include an 18.9% increase (or \$2,200 per eligible FTP) for health insurance, bringing the total appropriation to \$13,850 per FTP. Also included are a one-year elimination of the unemployment insurance rate, a restoration of the Division of Human Resources rate, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	12,300	0	16,800	29,100
<i>The Governor recommends no increase for health insurance due to fewer claims than expected and changes to federal tax policies; a one-year elimination of the sick leave rate and the unemployment insurance rate; restoration of the Division of Human Resources rate; and adjustments for workers' compensation rates.</i>					
Governor's Recommendation	0.00	(2,200)	0	(2,700)	(4,900)
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$500, risk management costs will increase by \$100, and State Controller fees will increase by \$1,900, for a net increase of \$1,500.					
Agency Request	0.00	400	0	1,100	1,500
Governor's Recommendation	0.00	400	0	1,100	1,500

Commission on Aging

Analyst: Randolph

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	4,600	0	6,000	10,600
<i>The Governor recommends a 2% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	9,000	0	11,400	20,400
FY 2021 Program Maintenance					
Agency Request	13.00	4,621,100	0	9,045,800	13,666,900
Governor's Recommendation	13.00	4,611,000	0	9,031,700	13,642,700
1. Alignment Authorization					
The agency requests \$207,000 ongoing from the Federal Grant Fund to align with available federal funding and support operations of the agency. The agency has received two new grants. The first is for adult protective services for \$157,000 a year and the second is for chronic disease management for \$50,000 a year. The agency asserts that this additional appropriation will allow the agency to fully utilize available federal dollars.					
Agency Request	0.00	0	0	207,000	207,000
Governor's Recommendation	0.00	0	0	207,000	207,000
OITS 1 - Operating Costs					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends this agency's share of ongoing funding to pay the Office of Information Technology Services for security software and data center office space located at the Chinden Campus.</i>					
Governor's Recommendation	0.00	100	0	100	200
OITS 2 - Servers and Licensing					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends this agency's onetime share of funding for software licensing, server infrastructure, and storage to expand system capabilities on core systems and to maintain agency-specific software.</i>					
Governor's Recommendation	0.00	0	0	2,000	2,000
2% General Fund Reduction & Exemptions					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a 2% ongoing General Fund reduction across all object codes. To accomplish this reduction the Governor also recommends an exemption from Section 67-3511 (1), (2), and (3), Idaho Code, allowing unlimited transfers of all appropriated moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, as well as between budgeted programs. This exemption requires legislative approval.</i>					
Governor's Recommendation	0.00	(92,100)	0	0	(92,100)
FY 2021 Total					
Agency Request	13.00	4,621,100	0	9,252,800	13,873,900
Governor's Recommendation	13.00	4,519,000	0	9,240,800	13,759,800
Agency Request					
Change from Original App	0.00	11,600	0	226,300	237,900
% Change from Original App	0.0%	0.3%		2.5%	1.7%
Governor's Recommendation					
Change from Original App	0.00	(90,500)	0	214,300	123,800
% Change from Original App	0.0%	(2.0%)		2.4%	0.9%

Commission on Aging

Analyst: Randolph

FY 2019 Actual Expenditures by Division by Program

		FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2019 Original Appropriation							
	0001-00 Gen	5.50	519,100	90,300	11,400	3,977,100	0	4,597,900
	0348-00 Fed	7.50	689,900	284,700	0	8,021,900	0	8,996,500
	Totals:	13.00	1,209,000	375,000	11,400	11,999,000	0	13,594,400
1.00	FY 2019 Total Appropriation							
	0001-00 Gen	5.50	519,100	90,300	11,400	3,977,100	0	4,597,900
	0348-00 Fed	7.50	689,900	284,700	0	8,021,900	0	8,996,500
	Totals:	13.00	1,209,000	375,000	11,400	11,999,000	0	13,594,400
1.61	Reverted Appropriation							
	0001-00 Gen	0.00	(700)	(300)	0	0	0	(1,000)
	0348-00 Fed	0.00	(57,600)	(1,500)	0	0	0	(59,100)
	Totals:	0.00	(58,300)	(1,800)	0	0	0	(60,100)
2.00	FY 2019 Actual Expenditures							
	0001-00 Gen	5.50	518,400	90,000	11,400	3,977,100	0	4,596,900
	General		518,400	90,000	11,400	3,977,100	0	4,596,900
	0348-00 Fed	7.50	632,300	283,200	0	8,021,900	0	8,937,400
	Federal Grant		632,300	283,200	0	8,021,900	0	8,937,400
	Totals:	13.00	1,150,700	373,200	11,400	11,999,000	0	13,534,300
Difference: Actual Expenditures minus Total Appropriation								
	0001-00 Gen		(700)	(300)	0	0	0	(1,000)
	General		(0.1%)	(0.3%)	0.0%	0.0%	N/A	0.0%
	0348-00 Fed		(57,600)	(1,500)	0	0	0	(59,100)
	Federal Grant		(8.3%)	(0.5%)	N/A	0.0%	N/A	(0.7%)
	Difference From Total Approp		(58,300)	(1,800)	0	0	0	(60,100)
	Percent Diff From Total Approp		(4.8%)	(0.5%)	0.0%	0.0%	N/A	(0.4%)



Idaho Commission on Aging

Brad Little, Governor

Judy B. Taylor, Administrator

MEMORANDUM

To: Misty Lawrence, DFM
From: Katie Bennett, ICOA Senior Financial Specialist
Date: November 15, 2019
Subject: ICOA's FY20 and FY21 Budget Reduction Plan

In FY20, ICOA will reduce our Operating budget by \$6,324. This includes \$5,340 for Personnel, \$927 for Operating, and \$57 for Capital. The spending reset will be offset by funds budgeted for State Plan Development. We currently project approximately \$12,000 in unspent funds for this line item.

For T&B, ICOA will reduce each of the six AAA budgets by 1% as follows:

AAA (T&B) State General Funds				
	Original Budget**	1 %	Remaining Budget	Federal Carryover
AAA 1:	509,579	6,855	502,724	154,980
AAA 2:	276,141	3,571	272,570	161,863
AAA 3:	1,078,789	13,952	1,064,837	913,218
AAA 4:	449,932	6,040	443,892	10,518
AAA 5:	341,331	4,710	336,621	108,874
AAA 6:	330,900	4,642	326,258	156,591
TOTAL:	2,986,672	39,771	2,946,901	1,506,045

As illustrated by the table each AAA has significant Federal carryover funds which can absorb their State fund reduction.

For FY 2021, ICOA will reduce our Base budget by \$12,534. This includes \$10,680 for Personnel and \$1,854 for Operating.

For T&B, ICOA will reduce each of the six AAA budgets by 2% as follows:

AAA (T&B) State General Funds				
	Proposed Budget	2 %	Remaining Budget	Projected Federal Carryover
AAA 1:	529,962	13,709	516,253	139,482
AAA 2:	287,187	7,143	280,044	145,677
AAA 3:	1,121,941	27,904	1,094,036	821,896
AAA 4:	467,929	12,081	455,848	9,467
AAA 5:	354,984	9,421	345,563	97,987
AAA 6:	344,136	9,284	334,852	140,932
TOTAL:	3,106,139	79,542	3,026,597	1,355,441

As illustrated by the table each AAA has significant Federal carryover funds which can absorb their State fund reduction.

FY 2020

	Personnel	Operating	Capital	T&B	Total
General Fund Appropriation:	534,000	92,700	5,700	3,977,100	4,609,500
1% Rescission:	5,340	927	57	39,771	46,095

ICOA State General Funds*

State Plan Development Budget:	26,000
Expected Expenditures:	13,750
Remaining Funds:	12,250
ICOA 1% Rescission:	6,324

AAA (T&B) State General Funds

	Original Budget**	1%	Remaining Budget	Federal Carryover
AAA 1:	509,579	6,855	502,724	154,980
AAA 2:	276,141	3,571	272,570	161,863
AAA 3:	1,078,789	13,952	1,064,837	913,218
AAA 4:	449,932	6,040	443,892	10,518
AAA 5:	341,331	4,710	336,621	108,874
AAA 6:	330,900	4,642	326,258	156,591
TOTAL:	2,986,672	39,771	2,946,901	1,506,045

Personnel, Operating, and Capital reductions will come from operating.
AAA Original Budget figure does not include APS.

FY 2021

	Personnel	Operating	Capital	T&B	Total
General Fund Base:	534,000	92,700	-	3,977,100	4,603,800
2% Base Reduction:	10,680	1,854	-	79,542	92,076

ICOA State General Funds

No State Plan Development in SFY 21.

ICOA 2% Reduction: 12,534

*Includes Personnel, Operating, and Capital

AAA (T&B) State General Funds

	Proposed Budget	2%	Remaining Budget	Projected Federal Carryover
AAA 1:	529,962	13,709	516,253	139,482
AAA 2:	287,187	7,143	280,044	145,677
AAA 3:	1,121,941	27,904	1,094,036	821,896
AAA 4:	467,929	12,081	455,848	9,467
AAA 5:	354,984	9,421	345,563	97,987
AAA 6:	344,136	9,284	334,852	140,932
TOTAL:	3,106,139	79,542	3,026,597	1,355,441

Personnel and Operating reductions will come from operating.
AAA Original Budget figure does not include APS.

AAA 4 will have sufficient carryover funds since AAA 3 can transfer funds to them.